

EXHIBIT 3

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May 7, 2010

Michael Strapp
Goodwin Procter LLP
Exchange Place
Boston, MA 02109

Via Email

Re: ePlus, Inc. v. Lawson Software, Inc.
Case No.: 2:09-232
M&G No.: 16391.0001USZA

Dear Michael:

This letter follows our conference yesterday regarding scheduling and various discovery issues. If anything in this letter is not your understanding, please let me know.

1. SAP Deposition

We informed you that Lawson will likely take this deposition by phone. The deposition is currently scheduled for May 11, 2010, at noon ET. We understand that ePlus will attend the deposition in person. We also understand that SAP's counsel will attend in person.

2. Depositions of Phillip Norton and Harry Debes

The parties agreed that the depositions of Phillip Norton and Harry Debes would be limited to 3 hours a piece. Mr. Norton's deposition will begin at 9:00 and Mr. Debes' deposition will begin at 1:00, both on May 24, 2010.

3. Lawson Third Party Witnesses.

The parties discussed several third party witnesses, including Jerry O'Connell and Laurene Fielder. We have not received the subpoena for Jerry O'Connell. You agreed to consult with your team to determine whether you plan to depose Mr. O'Connell. We will

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make him available for deposition, but would like to have a proposed date soon so he can make travel arrangements.

You stated that you were going to serve Laurene Fielder with a subpoena for June 3, 2010. Please forward a copy of that subpoena to us when it is served.

4. ePlus's Fifth 30(b)(6) Notice of Deposition.

The Fifth Notice of Deposition is currently scheduled for May 28, 2010. You indicated that you may not proceed with the deposition. We will make witnesses or witnesses available for that deposition, likely Todd Dooner and Richard Lawson. If you choose not to move forward with the deposition, please let us know.

You have requested in prior correspondence to have a working Version 6.0 system available for that deposition. We have informed you that Lawson decommissioned the system some years ago. We informed you that Lawson has found a customer with a Version 6.1 system and that we are trying to arrange a date for you to inspect that system.

You maintain a position that the Version 6 should not be in the case. Lawson disagrees with ePlus's position. As we have informed you on multiple occasions, the system is relevant on numerous issues, including but not limited to:

- A. providing background on Lawson's current software
- B. damages
- C. lack of intent to infringe / lack of willfulness
- D. obviousness (the scope and content of the prior art)
- E. alternative and non-infringing technology
- F. rebuttal to ePlus's infringement and damages contentions and expert reports

5. Lawson's 30(b)(6) Notice Of Deposition.

ePlus designated Ken Farber and Steve Mencarini as witnesses for Lawson's remaining 30(b)(6) topics. ePlus agreed that Mr. Farber would also be made available to testify to documents and issues that ePlus has produced or raised since his last deposition.

ePlus currently has Mr. Farber and Mr. Mencarini scheduled for May 18, 2010. We discussed that a single day may not be sufficient for both witnesses. You were going to see if Mr. Mencarini would be available on May 19. We request that Mr. Farber be made available on May 18 and that Mr. Mencarini be made available on May 19. Please confirm that those dates will work for the witnesses by May 12, 2010.

Additionally, ePlus will make its system available for inspection on May 21, 2010. Please let us know what witness will be present for the inspection by May 12, 2010.

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6. Extension of Dates.

We discussed extending certain dates. Below is a summary of the agreements reached by counsel:

- A. The parties agreed to move the close of discovery from May 18, 2010, to June 4, 2010. The extension is limited to take the depositions of the witnesses identified by the parties, including Lawson's third party witnesses, ePlus's third party rebuttal witnesses, the parties' CEOs, and the outstanding 30(b)(6) witnesses. The parties agree that if additional names are learned through the depositions that those individuals may also be deposed.
- B. The parties discussed moving the deadline to serve expert rebuttal reports to June 11, 2010. Lawson's position was that if the date was going to be moved, all expert reports should be moved. ePlus contends that only its invalidity rebuttal report should be moved, but agreed to extend the deadline for Lawson's damages rebuttal report to June 11, 2010. The issue was left open for further discussion. Lawson now proposes that all expert reports other than ePlus's invalidity rebuttal report and Lawson's damages rebuttal report be served on June 3, 2010, as currently scheduled. Lawson proposes that ePlus's invalidity rebuttal report and Lawson's damages rebuttal report be served by June 9, 2010, at 5:00 p.m. Eastern time.
- C. The parties also discussed moving the dates related to motions for summary judgment and motions in limine. Lawson agrees that no change in those dates will be necessary provided ePlus agrees to have its rebuttal expert report on invalidity served by 5:00 p.m. Eastern time on June 9, 2010.
- D. The parties agreed to move the deadline for taking expert depositions to June 22, 2010.
- E. Please confirm that the revision to the schedule discussed herein is acceptable by close of business today.

7. ePlus's Third Party Witnesses.

ePlus identified several third party witnesses that it plans to use in rebuttal to Lawson's third party witnesses. ePlus has not provided dates of availability for those deponents. ePlus agreed to provide dates of availability for those witnesses and to provide those dates to Lawson. Please provide those dates by May 12, 2010.

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8. Confidentiality of Shamos Report.

ePlus has requested that Lawson re-designate the Expert Report of Michael Shamos to remove the confidentiality designations. Lawson agrees to remove the confidentiality designations and will provide a revised report with those changes.

9. Al Jacobs and Jesus Ramos

Jesus Ramos is currently scheduled for deposition on May 24, 2010. Al Jacobs is currently scheduled for deposition on May 25, 2010. Lawson has requested that ePlus agree to have both deponents scheduled for deposition on May 24, 2010. Please confirm whether ePlus will agree to depose both witnesses on May 24.

Sincerely,

MERCHANT & GOULD P.C.

A handwritten signature in black ink, appearing to read "Will Schultz", written over a horizontal line.

William D. Schultz